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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

CHANEL, INC.,

Plaintiff,

07 CV 11113 (NRB) (GWB)

-against-

F.R.C.P. RULE 7.1 STATEMENT

TENG DA TRADING INC., XIANG YUAN FAN a/k/a

SHAWN FAN and JOHN DOES 1-10

Defendants.

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendants Teng Da Trading USA Inc. and Xiang Yuan Fan a/k/a Shawn Fan states that there are no corporate or other parents, subsidiary or affiliates of defendants, securities or other interests in which 10% of stocks are publicly held.

Dated: New York, New York

December 27, 2007

Respectfully submitted,

COWAN, LIEBOWITZ & LATMAN, P.C.

By:

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